

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MISSOURI
EASTERN DIVISION

FILED

NOV 29 2012

U. S. DISTRICT COURT
E. DIST. OF MO.
ST. LOUIS

UNITED STATES OF AMERICA,

Plaintiff,

v.

FRANK L. "TIGER" ZERJAV, JR.,

Defendant.

4.) No. 12CR 00433 CDP

INDICTMENT

COUNT ONE

The Grand Jury charges that:

On or about March 18, 2004, in the Eastern District of Missouri,

FRANK L. "TIGER" ZERJAV, JR.,

the defendant, a resident of St. Louis County, Missouri, who during the calendar year 2001 was married, did willfully attempt to evade and defeat a large part of the income tax due and owing by him and his wife to the United States of America for the calendar year 2001, by preparing and causing to be prepared, and by signing and causing to be signed, a false and fraudulent United States Individual Income Tax Return (Form 1040) which was filed jointly on their behalf with the Internal Revenue Service, wherein it was stated that their joint taxable income for the calendar year 2001 was the sum of \$43,124.00, and that the amount of tax due and owing thereon was the sum of \$5,269.00, whereas, as the defendant well knew and believed, their joint taxable income for the said calendar year was \$210,268.00, upon which said joint taxable income there was owing to the United States of America an income tax of \$57,389.00; and that, on or about February 10, 2009, Frank L. "Tiger" Zerjav, the defendant, did further willfully and knowingly

attempt to evade and defeat said income tax due and owing by him and his wife to the United States of America for the year 2001 by producing and causing to be produced to the Internal Revenue Service and to the Federal grand jury Quickbooks accounting records of Advisory Group-West, Inc., which had been altered to conceal his true and correct taxable income for 2001, said records having been subpoenaed for production to the grand jury.

In violation of Title 26, United States Code, Section 7201.

COUNT TWO

The Grand Jury further charges that:

On or about November 18, 2005, in the Eastern District of Missouri,

FRANK L. "TIGER" ZERJAV, JR.,

the defendant, a resident of St. Louis County, Missouri, who during the calendar year 2002 was married, did willfully attempt to evade and defeat a large part of the income tax due and owing by him and his wife to the United States of America for the calendar year 2002, by preparing and causing to be prepared, and by signing and causing to be signed, a false and fraudulent United States Individual Income Tax Return (Form 1040) which was filed jointly on their behalf with the Internal Revenue Service, wherein it was stated that their joint taxable income for the calendar year 2002 was the sum of \$14,053.00, and that the amount of tax due and owing thereon was the sum of \$31.00, whereas, as the defendant well knew and believed, their joint taxable income for the said calendar year was \$225,449.00, upon which said joint taxable income there was owing to the United States of America an income tax of \$71,220.00; and that, on or about February 10, 2009, Frank L. "Tiger" Zerjav, the defendant, did further willfully and knowingly attempt to evade and defeat said income tax due and owing by him and his wife to the United

States of America for the year 2002 by producing and causing to be produced to the Internal Revenue Service and to the Federal grand jury Quickbooks accounting records of Advisory Group-West, Inc., which had been altered to conceal his true and correct taxable income for 2002, said records having been subpoenaed for production to the grand jury.

In violation of Title 26, United States Code, Section 7201.

COUNT THREE

The Grand Jury further charges that:

On or about December 9, 2006, in the Eastern District of Missouri,

FRANK L. "TIGER" ZERJAV, JR.,

the defendant, a resident of St. Louis County, Missouri, who during the calendar year 2003 was married, did willfully attempt to evade and defeat a large part of the income tax due and owing by him and his wife to the United States of America for the calendar year 2003, by preparing and causing to be prepared, and by signing and causing to be signed, a false and fraudulent United States Individual Income Tax Return (Form 1040) which was filed jointly on their behalf with the Internal Revenue Service, wherein it was stated that their joint taxable income for the calendar year 2003 was the sum of \$23,627.00, and on which return there was no tax shown due and owing thereon, whereas, as the defendant well knew and believed, their joint taxable income for the said calendar year was \$158,984.00, upon which said joint taxable income there was owing to the United States of America an income tax of \$34,685.00; and that, on or about February 10, 2009, Frank L. "Tiger" Zerjav, the defendant, did further willfully and knowingly attempt to evade and defeat said income tax due and owing by him and his wife to the United States of America for the year 2003 by producing and causing to be produced to the Internal Revenue Service and to the Federal grand jury Quickbooks accounting records of Advisory

Group-West, Inc., which had been altered to conceal his true and correct taxable income for 2003, said records having been subpoenaed for production to the grand jury.

In violation of Title 26, United States Code, Section 7201.

COUNT FOUR

The Grand Jury further charges that:

On or about December 29, 2006, in the Eastern District of Missouri,

FRANK L. "TIGER" ZERJAV, JR.,

the defendant, a resident of St. Louis County, Missouri, who during the calendar year 2004 was married, did willfully attempt to evade and defeat a large part of the income tax due and owing by him and his wife to the United States of America for the calendar year 2004, by preparing and causing to be prepared, and by signing and causing to be signed, a false and fraudulent United States Individual Income Tax Return (Form 1040) which was filed jointly on their behalf with the Internal Revenue Service, wherein it was stated that their joint taxable income for the calendar year 2004 was the sum of \$149,415.00, and that the amount of tax due and owing thereon was the sum of \$31,850.00, whereas, as the defendant well knew and believed, their joint taxable income for the said calendar year was \$231,804.00, upon which said joint taxable income there was owing to the United States of America an income tax of \$57,505.00; and that, on or about February 10, 2009, Frank L. "Tiger" Zerjav, the defendant, did further willfully and knowingly attempt to evade and defeat the income tax due and owing by him and his wife to the United States of America for the year 2004 by producing and causing to be produced to the Internal Revenue Service and to the Federal grand jury Quickbooks accounting records of

Advisory Group-West, Inc., which had been altered to conceal his true and correct taxable income for 2004, said records having been subpoenaed for production to the grand jury.

In violation of Title 26, United States Code, Section 7201.

COUNT V

The Grand Jury further charges that:

From on or about May 28, 2008 through February 12, 2009, each date being inclusive, in the Eastern District of Missouri,

FRANK L. "TIGER" ZERJAV, JR.,

the defendant, did corruptly alter and conceal records and documents, and did attempt to do so, with the intent to impair the integrity of such records and documents and to impair the availability of such records and documents for use in an official proceeding, that is a Federal grand jury in St. Louis, Missouri, said records and documents being Quickbooks accounting records of Advisory Group-West, Inc., for the years 2001 through 2004, and did corruptly attempt to obstruct, influence and impede said Federal grand jury by producing and causing to be produced for use by that grand jury such Quickbooks accounting records that had been altered to conceal his true taxable income, and by concealing such Quickbooks accounting records in their original form.

In violation of Title 18, United States Code, Section 1512(c)(1), (2).

A TRUE BILL.

FOREPERSON

RICHARD G. CALLAHAN
United States Attorney

JAMES E. CROWE, JR.#23196MO
Assistant United States Attorney